

Tax Bulletin

Tax Bulletin 6-07

Effective Date: April 1, 2007

Re: Imposition of Municipal Telecommunications License Tax by the Municipalities of Ferron and Fielding

Utah Code §10-1-403 allows a municipality legislative body to impose a municipal telecommunications license tax of up to 4 percent on the telecommunications provider's gross receipts from telecommunications service that are attributed to the municipality. The municipalities of Ferron and Fielding have adopted ordinances imposing a municipal telecommunications license tax at the rate of 4 percent effective April 1, 2007.

Vendors must collect the 4 percent tax on all taxable transactions attributed to Ferron and Fielding on or after April 1, 2007.

This tax rate will be reflected on municipal telecommunications license tax returns (TC-34 payment coupon and TC-34Q electronic return) beginning with the April monthly period (for monthly filers) or the April-June quarterly period (for quarterly filers) depending on filing frequency.

QUESTIONS...



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